

CALLISTA INDUSTRIES LIMITED

CIN: L65921GJ1989PLC098109

Registered Address: -9 GF A-Wing, P.N-53, Mile Stone Complex, Ta- Bardoli,
Surat, Bardoli – 394602

Corporate Address: 5C 2A Gundecha Onclave Kherani Road Sakinaka,
Andheri East Mumbai 400072, Mumbai, Maharashtra, India, 400072

Email: chplindustries@gmail.com Mobile No. 7977106490

VIGIL MECHANISM AND WHISTLE- BLOWER POLICY

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1. Introduction

- Callista Industries Limited is committed to conducting business with integrity, including in accordance with all applicable laws and regulations.
- Employees are required to report actual or suspected violations of applicable laws and regulations and the Code of Conduct, and Callista Industries Limited has an obligation to ensure that there is a procedure in place to enable the reporting of such violations.

2. Scope and Exclusions

- This Vigil Mechanism and Whistle-blower Policy (the “Policy”) sets out the procedure to be followed when making a disclosure.
- This Policy applies to all Employees, regardless of their location. Violations will result in appropriate disciplinary action. The employees are required to familiarize themselves with this Policy, and seek advice from the Callista Industries Limited if any questions arise.

3. Terms and Definitions

- **“Audit Committee”** means the committee constituted by the Board of Directors of Callista Industries Limited in accordance with Section 177 of the Companies Act 2013, which has responsibility for supervising the development and implementation of this Policy.
- **“Code of Conduct”** means the Code of Business Conduct and Ethics.
- **“Employee”** means any employee or director of Callista Industries Limited.
- **“Ethics & Compliance Officer” (ECO)** means the person designated by the Audit Committee to receive, review, and oversee the investigation and resolution of Protected Disclosures in accordance with this Policy.
- **“Protected Disclosure”** means the disclosure of a Reportable Matter in accordance with this Policy.
- **“Reportable Matter”** means a genuine concern concerning actual or suspected:
 - i. fraudulent practices, such as improperly tampering with Company’s books and records, or theft of company property;

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ii. corruption, including bribery and money laundering;

iii. breaches of the Code of Conduct.

- “**Whistle-blower**” means any Employee who makes a Protected Disclosure under this Policy.

4. Policy

- Responsibility to Report

- ✓ Protected Disclosures are to be made whenever an employee becomes aware of a Reportable Matter. The Protected Disclosure should be made promptly upon the Employee becoming aware of the Reportable Matter. Reportable Matters should be made pursuant to the reporting mechanism described in below mentioned table.

The role of a Whistle-blower is limited to making a Protected Disclosure. A Whistle-blower should not engage in investigations concerning a Reportable Matter that is the subject of a Protected Disclosure. Neither should a Whistle-blower become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure.

- Reporting Mechanism:

The contact details of the Chairman of the Audit Committee are as under:

Name of Director: Sachin Nagendra Singh

Phone Number: 7977106490

Email id: chplindustries@gmail.com

Website of company: <https://callistaindustries.com/>

- Protection of Whistle-Blowers:

- ✓ If a Whistle-blower does provide his or her name when making a Protected Disclosure, Callista Industries Limited will treat as confidential the identity of the Whistle-blower and the fact that a Protected Disclosure has been made, except as otherwise required by law and to the extent possible while allowing an investigation to proceed.

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- ✓ A Whistle-blower may make a Protected Disclosure without fear of retaliation or intimidation. Callista Industries Limited prohibits its Employees from engaging in retaliation or intimidation that is directed against a Whistle-blower. Employees who engage in retaliation or intimidation in violation of this Policy will be subject to disciplinary action, which may include dismissal from employment.
- ✓ If a Whistle-blower has been found to have made a deliberately false Protected Disclosure that Whistle-blower may be subject to disciplinary action, which may include dismissal.
- Role of The Audit Committee
 - ✓ The Audit Committee is responsible for supervising the development and implementation of this Policy, including the work of the Ethics & Compliance Officer. The Audit Committee shall periodically review the Policy to consider whether amendments are necessary, and, if so, it shall communicate any such amendments to all Employees as soon as possible.
 - ✓ The Audit Committee shall receive reports from the Ethics & Compliance Officer concerning the investigation and resolution of Protected Disclosures made pursuant to the Policy on a quarterly basis as per the guidelines given by the Audit Committee. In addition, the Audit Committee shall have responsibility for coordinating the investigation of any serious Protected Disclosures concerning the alleged violation of laws or regulations that apply to Callista Industries Limited.
- Conflicts of Interest
 - ✓ Where a Protected Disclosure concerns Ethics & Compliance Officer or the Audit Committee, the Ethics & Compliance Officer or the Audit Committee shall be prevented from acting in relation to that Protected Disclosure. In case of doubt, the Chairman of the Board of Directors shall be responsible for determining whether the Ethics & Compliance Officer or the Audit Committee must recuse himself or herself from acting in relation to a Protected Disclosure.

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5. Questions

If you have any questions concerning this Policy or the Code of Conduct, please contact at

<https://callistaindustries.com/>.